REMARKS

Applicants respectfully request favorable reconsideration of this application, as amended.

Applicants would like to thank the Examiner for the courtesies extended to Applicants' Representatives in a telephonic interview on July 30, 2008. The substance of the interview is incorporated in these remarks.

In the outstanding Office Action, Claims 2, 5 and 8 were rejected under 35 U.S.C. 103(a) as being unpatentable over by Matsumoto et al. (JP2001208089A).

Without acceding to the rejection, independent Claim 5 has been amended to more particularly recite certain aspects of Applicants' invention. Specifically, Claim 5 has been amended to recite, inter alia, a tilt and telescopic position adjustable, impact absorbing type steering column apparatus with an upper column, a lower column fitted to the upper column so as to be telescopically slidable therein, and a fastening lock mechanism. The fastening lock mechanism is operable between a fastened state in which the steering column is fixed in an adjusted tilt and telescopic position and an unfastened state in which the tilt and telescopic position is user-adjustable. Further, an energy absorbing arrangement absorbs an impact energy upon a secondary collision with movement of the upper column toward a front side of the vehicle. One or both of slide surfaces

of fitting portions of the two columns is subjected to a low-friction material treatment as a surface treatment, so as to facilitate user adjustment of the steering column. The low-friction material treatment is one of baking of molybdenum disulfide, baking of fluororesin, baking of a mixture of molybdenum disulfide and fluororesin, coating of a ceramic, a metal soap treatment, a low-friction plating treatment and coating of a lubricating agent. Independent Claim 8 has been amended similarly, with the exception that a sleeve subjected to a low-friction material surface treatment is interposed between fitting portions of the two columns so as to facilitate user adjustment of the steering column.

It is apparent that the applied reference, Matsumoto, fails to teach or suggest the presently added features of Claims 5 and 8. Matsumoto discloses a structure that can be collapsed as a result of an impact load (e.g., a secondary collision) being applied. However, Matsumoto does not disclose a steering column apparatus with adjustable tilt and telescopic positions and with one or both of slide surfaces of the columns subjected to a low-friction material surface treatment as a surface treatment so as to facilitate user adjustment of the steering column, as set forth in Claim 5. Further, Matsumoto fails to disclose a steering column apparatus with a sleeve subjected to a low-friction

material surface treatment and interposed between fitting portions of the two columns so as to facilitate user adjustment of the steering column, as set forth in Claim 8.

Accordingly, Claims 5 and 8 clearly distinguish patentably from Matsumoto and should now be allowed, as should dependent Claim 2.

In view of the amendments and remarks presented herein, Applicants respectfully request that this application now be passed to issue.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 (XA-10227) any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been separately requested, such extension is hereby requested.

Respectfully submitted,

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